

**Annual Return for Sales, Use and Withholding Taxes**

Place Label From Your Coupon Book Here or Enter Taxpayer Name

Account Number

Return Year

Date Due

**File this return  
by February 28.****Do not use this form to replace a monthly or quarterly return.**

		A. Use Tax: Sales & Rentals		B. Sales Tax	
		6%	4%	6%	4%
<b>Sales and Use Tax</b>					
1. Gross sales (including sales by out-of-state vendors subject to use tax) .....	1.			1.	
2. Rentals of tangible property and accommodations .....	2.			2.	
3. Communication services .....	3.			3.	
4. Add lines 1, 2 and 3 .....	4.			4.	
<b>ALLOWABLE DEDUCTIONS</b>					
5a. Resale .....	5a.			5a.	
b. Industrial processing or agricultural producing .....	b.			b.	
c. Interstate commerce .....	c.			c.	
d. Exempt services .....	d.			d.	
e. Sales on which tax was paid to Secretary of State ...	e.			e.	
f. Food for human/home consumption .....	f.			f.	
g. Bad debts .....	g.			g.	
h. Michigan motor fuel or diesel fuel tax .....	h.			h.	
i. Other. Identify: .....	i.			i.	
j. Tax included in gross sales (line 1) .....	j.			j.	
k. Total allowable deductions. Add lines 5a - 5j .....	k.			k.	
6. Taxable balance. Subtract line 5k from line 4 .....	6.			6.	
7. Tax Rate .....	7.	x .06	x .04	7.	x .06      x .04
8. Gross tax due. Multiply line 6 by line 7 .....	8.			8.	
9. Tax collected in excess of line 8 .....	9.			9.	
10. Add lines 8 and 9 .....	10.			10.	
11. <b>TOTAL discount allowed (see instructions)</b> .....	11.			11.	
12. Total tax due. Subtract line 11 from line 10 .....	12.			12.	
13. Tax payments in current year (after discounts) .....	13.			13.	

**Use Tax on Items Purchased for Business or Personal Use (see back)\***

14. Enter your purchases taxable at the 6% rate ..... **14a.** \_\_\_\_\_ x .06 = **14b.** \_\_\_\_\_

15. Tax payments made in the current year ..... **15.** \_\_\_\_\_

**Withholding Tax**

16. Gross Michigan payroll and other taxable compensation for the year ..... **16.** \_\_\_\_\_

17. Number of W-2s, 1099s, and/or MI-NRK1s enclosed ..... **17.** \_\_\_\_\_

18. Total Michigan income tax withheld per W-2s, 1099s and MI-NR-K1s ..... **18.** \_\_\_\_\_

19. Total Michigan income tax withholding paid during current tax year ..... **19.** \_\_\_\_\_

**Summary**

20. Total sales, use and withholding taxes due. Add lines 12A and B (both rate columns), 14b and 18 ..... **20.** \_\_\_\_\_

21. Total sales, use and withholding taxes paid. Add lines 13A and B (both rate columns), 15 and 19 ..... **21.** \_\_\_\_\_

22. If line 21 is greater than line 20, enter overpayment ..... **22.** \_\_\_\_\_

23. Amount of line 22 to be credited to your account.  
We will notify you when your credit is verified and available ..... **23.** \_\_\_\_\_

24. Amount of line 22 to be refunded to you ..... **24.** \_\_\_\_\_

25. If line 21 is less than line 20, enter balance due ..... **25.** \_\_\_\_\_

26. If this return is filed late, enter penalty and interest. (See instructions.) ..... **26.** \_\_\_\_\_

27. **TOTAL PAYMENT DUE.** Add lines 25 and 26. Make check payable to "State of Michigan." ..... **27.** \_\_\_\_\_

Account Name	Account Number
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**Type of Business Ownership** (check one only)

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Individual                              | <input type="checkbox"/> Michigan Corporation  | <input type="checkbox"/> Trust or Estate (Fiduciary)            |
| <input type="checkbox"/> Husband - Wife                          | <input type="checkbox"/> Subchapter S          | <input type="checkbox"/> Joint Stock Club or Investment Company |
| <input type="checkbox"/> Partnership                             | <input type="checkbox"/> Professional          | <input type="checkbox"/> Social Club or Fraternal Organization  |
| <input type="checkbox"/> Registered Partnership, Agreement Date: |  | <input type="checkbox"/> Other (Explain)                        |
| <input type="checkbox"/> Limited Partnership                     | <input type="checkbox"/> Non-Mich. Corporation |   |
|  | <input type="checkbox"/> Subchapter S          |   |
| <input type="checkbox"/> Limited Liability Company               |  |   |
| <input type="checkbox"/> Domestic (Michigan)                     |  |   |
| <input type="checkbox"/> Professional                            |  |   |
| <input type="checkbox"/> Foreign (Non-Michigan)                  |  |   |

**Signature (you are required to complete all information requested below)**

*I declare under penalty of perjury that this return is true and complete to the best of my knowledge.*

I authorize Treasury to discuss my return with my preparer. ☐ Yes ☐ No

Taxpayer's Signature

Taxpayer's Social Security Number

Telephone Number

(       )

Taxpayer's Title (Owner/Officer/Member/Manager/Partner)

Date

Print Name of Corporate Officer Responsible for Return

Telephone Number

(       )

*I declare under penalty of perjury that this return is based on all information of which I have any knowledge.*

Preparer's Signature, Address, Phone and ID Number

**If this is an amended return, include a letter of explanation and be sure to include your account number in the letter.**

**If you are enclosing payment with your return:**

**MAIL TO:** Michigan Department of Treasury  
Department 78172  
P.O. Box 78000  
Detroit, MI 48278-0172

**If you are not enclosing payment:**

**MAIL TO:** Michigan Department of Treasury  
Lansing, MI 48930

**\*Use Tax on Items Purchased for Business or Personal Use**

Use lines 14 and 15 to report purchases made for use in your business or for items removed from your inventory for personal use.

Do not repeat the amounts from Column A, lines 1 - 4 here.

To check your Sales, Use and Withholding transactions and ask questions about your account on-line, visit **[www.michigan.gov/bustax](http://www.michigan.gov/bustax)**